

TABLE OF CONTENTS

INTRODUCTION	1
SCOPE	1
EXECUTIVE SUMMARY	1
LOCAL OFFICE RESPONSE	1
FINDINGS AND RECOMMENDATIONS	
Case File Documentation	2
Supervisory Case Review	3
Six Month Reviews	3

INTRODUCTION

The Office of Internal Audit performed an audit of the Adult Home Help Program at Genesee County FIA for the period October 1, 2002 through September 30, 2003. The objectives of our audit were to determine if internal controls in place at the local office provide reasonable assurance that adult home help payments are properly authorized and documented.

SCOPE

We obtained descriptions of the Adult Home Help system operating at Genesee County FIA, documented the system, and evaluated its controls. We selected a sample of case files for review.

EXECUTIVE SUMMARY

Based on our audit, we concluded that controls over Genesee County FIA's Adult Home Help program need improvement to provide management with reasonable assurance that home help payments are properly authorized and documented. We found instances where required case file documentation was missing. We also found that supervisors performed case file reviews, but did not randomly select the case files to be reviewed. In addition, we found that workers did not always perform face-to-face interviews with clients every six months.

LOCAL OFFICE RESPONSE

The management of Genesee County FIA has reviewed all findings and recommendations included in this report. They indicated in a memorandum dated January 6, 2004 that they are in general agreement with the report.

FINDINGS AND RECOMMENDATIONS

Case File Documentation

1. We reviewed 37 Home Help cases at Genesee County FIA and found the following forms not filed in the case record:

Eight	FIA-5S	CIS Services Transaction Document
Five	FIA-133	ASSIST Services Referral, Registration and Change
Nine	FIA-721	Provider Logs
One	FIA-54A	Medical Needs Statement
Five	MSA-4676	Home Help Services Statement of Employment
Two	FIA-4771	Authorization for Withholding of FICA Tax in Home Help Payments
Four	FIA-2355	Model Payment Authorization

Genesee County FIA informed us that some CIS, ASSIST and Model Payment Authorizations were missing due to workers being behind in filing or keeping a separate file of these documents.

Services Manual Items 362 and 363 require that these forms be properly prepared and retained in the case files to provide documentation that services were provided and payments were proper.

WE RECOMMEND that Genesee County FIA maintain the required forms in the case records to accurately document payments made for the Home Help Program.

Supervisory Case Review

2. The Genesee County FIA Adult Services Supervisors did not select a random sample of cases for review per L-Letter L-02-128. They selected cases to review from the cases the workers submitted for approval for case opening, closure, and changes. Selecting a sample of cases to review from a list that includes all cases ensures that workers will not have cases that they know will not be selected for review.

WE RECOMMEND that Genesee County FIA supervisors select a random sample of cases for review from a list of all cases.

Six Month Reviews

3. The Genesee County Adult Services workers did not perform a face to face interview with the customer every six months as required by Services Manual Item 363. Instead, the workers performed face to face reviews annually due to the caseloads exceeding 200 cases per worker. Performing face to face reviews every 6 months, helps to ensure the safety and well being of the customers.

WE RECOMMEND that Genesee County FIA adult services workers perform face to face interviews with Home Help customers every six months as required by policy.